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\* ADMITTED IN NY & NJ

May 23, 2024

BY ECF and FAX

Hon. Paul G. Gardephe  
United States District Judge  
Southern District of New York  
40 Foley Square, 22<sup>nd</sup> Floor  
New York, NY 10007

Re: United States v. Pierre,  
22 Cr. 19 (PGG)

Dear Judge Gardephe:

I represent Defendant Bradley Pierre in connection with the above-referenced matter. I write to request that the court adjourn Mr. Pierre's sentencing for approximately 60 days, to the end of July, for the reasons stated herein. I have discussed this application with AUSA Matthew Andrews, and he objects to this application. The reasons for the application are as follows.

Mr. Pierre has pled guilty to tax evasion and conspiring to bribe public servants and others in furtherance of a scheme to collect insurance payments. He is presently scheduled to be sentenced on June 3.

Subsequent to the entry of his guilty plea, the government assessed Mr. Pierre's tax liability in connection with his conviction for tax evasion at approximately \$1.5 million. A copy of the IRS Form 870 assessing this amount in back taxes and penalties against the defendant is attached as Exhibit A. In addition, though uncharged, Mr. Pierre has not filed tax returns for the years after this investigation began. Mr. Pierre is in the process of gathering funds to pay as much of his assessed tax liability as possible prior to sentence, and he is also preparing tax returns for the years in which he is a non-filer. An adjournment of approximately 60 days will permit Mr. Pierre to file his returns and will give him a good chance to gather significant funds to pay down his outstanding tax

liability. Without an adjournment, it will be extremely difficult for Mr. Pierre to get his returns filed, and to gather the funds needed for his tax obligations.

Moreover, I am pleased to advise the Court that Mr. Pierre is in the process of settling various civil claims brought against him in separate actions by insurance companies who were victimized by the conduct described in the indictment. Mr. Pierre has already reached an agreement in principle with one insurer to settle that company's claims against him, and he is in negotiations with at least one other insurer who brought a lawsuit against him.<sup>1</sup>

The settlements described in this letter should make significant additional cash available to Mr. Pierre, for him to use to pay down his tax liability before he reports to prison. Thus, it is in the interests of the United States Treasury and the insurance companies, as well as Mr. Pierre, to settle the outstanding claims against Mr. Pierre, so that additional funds will be available to pay into the Treasury. And adjournment of Mr. Pierre's sentencing will give him the best chance of settling with his victims, and paying down his tax liability as much as he can manage.

Therefore, I respectfully request that the Court adjourn Mr. Pierre's sentencing for approximately 60 days. As noted above, the government opposes this request.

If the Court is inclined to grant this application, it may do so by executing this letter at the signature line below.

Very truly yours,

*Roland G. Riopelle*

Roland G. Riopelle

Cc: AUSA Matthew Andrews (By Email and ECF filing)

The defendant, Bradley Pierre, having made an application to adjourn his sentencing for 60 days, and the United States Attorney's Office having objected to the application, and good cause appearing to grant this application,

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<sup>1</sup> If the Court wishes to see the terms of the settlement reached to date, I will be happy to file a copy of the Settlement Term Sheet provided to me by Mr. Pierre's attorney. The Settlement Term Sheet is a confidential document, and therefore, I would file it under seal.

IT IS ORDERED, that the defendant, Bradley Pierre's sentencing in this matter be adjourned to July \_\_\_, 2024 at \_\_\_\_\_p.m.

SO ORDERED:

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HON. PAUL G. GARDEPHE  
U. S. D. J.